



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 6-2003

Computerized Exam Tutorial Available

A tutorial for the computerized Uniform CPA Examination is now available at www.cpa-exam.org, the AICPA's exam web site.

The tutorial was created to help familiarize accounting students and examination candidates with the revised Uniform CPA Examination.

The examination is proposed to be delivered in a computer-based format beginning April 5, 2004, throughout the United States.

It is anticipated that the final paper-based version of the CPA exam will be given on November 5 and 6, 2003.

The tutorial explains the design and operation of the computer-based test and reviews the types of questions and responses used in the new exam.

Each section offers a fully guided tour and opportunities for users to try out certain functions such as answering a question. The tutorial does not cover actual examination content and is not a replacement for practice materials.

It is anticipated that additions will be made to the tutorial prior to the launch of the computer-based CPA examination to incorporate more features and sample questions.

More information about the revised exam and practice samples will be made available on-line at www.cpa-exam.org throughout the summer and fall of 2003.

"As creator of the CPA examination, the AICPA is committed to ensur-

ing that the computer-based test is easy to use and functions as intuitively as possible," said Arleen Thomas, AICPA Vice President - Professional Standards and Services.

"However, since the revised exam also introduces a new case-study format called 'simulations,' we strongly encourage all CPA exam candidates to review this tutorial prior to taking the computer-based exam."

Added Gregory Johnson, AICPA Director-CPA Examination, "We would like to hear from candidates about the new tutorial."

"Comments and suggestions can be sent to the AICPA via the *Contact Us* button on www.cpa-exam.org or directly to cpaexam@aicpa.org."

As of April 5, 2004, the computer-based CPA Examination will be offered up to five days a week, during two out of every three months throughout the year, affording CPA examination candidates more scheduling flexibility.

Currently, the Uniform CPA Examination is offered only twice a year, in May and November, by the boards of accountancy in all states, the District of Columbia, Guam, Puerto Rico and the US Virgin Islands.

For additional information about the computerized Uniform CPA Exam, please visit the Board's web site (www.cpaboard.state.nc.us) or contact the Examinations staff by telephone at (919) 733-4224 or (919) 733-4236.

November 2003 Exam Applications

Applications for the November 2003 Uniform CPA Examination are now available.

To request an application, please call the Board's toll-free application line (1-800-211-7930).

Applications are also available from the Board's web site (www.cpaboard.state.nc.us).

Your complete application must be received by the appropriate deadline:

Initial Exam Applications
July 31, 2003

Re-exam Applications
September 2, 2003

Please note that in North Carolina, the November 2003 Uniform CPA Exam will be administered in Raleigh only.

www.cpaboard.state.nc.us

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Disciplinary Actions

William R. Burrell #10824
Canton, NC 05/19/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 10824 as a Certified Public Accountant.
2. For the income tax years 1981, 1982, 1984, 1985, 1986, 1987, 1988, 1990, 1991, 1992, and 1993, Respondent failed to timely file and timely pay State income taxes.
3. Respondent was audited by the North Carolina Department of Revenue in 1997 and received Notice of Proposed Assessment for taxes, penalties, and interest for the income tax years referenced in Finding #2.
4. During the period 1996 through 2000, Respondent failed to timely file and timely pay State income taxes.
5. In December of 2001, Respondent was arrested for failure to file and pay said State income taxes.
6. Prior to going to trial on this matter, Respondent filed and paid said State income taxes. Respondent was due refunds from State Revenue for each of the years except 2000.
7. In January of 2002, Respondent pleaded guilty to, and was convicted of, willfully failing to file a state income tax return, a Class 1 misdemeanor, for the years 1996, 1997, 1998, 1999, and 2000. Respondent was sentenced to forty-five (45) days in custody, which was suspended, and he was placed on eighteen (18) months of unsupervised probation. In addition, Respondent was required to perform one hundred (100) hours of community service, to pay a two thousand five hundred dollar (\$2,500.00) fine, and to pay the costs of court.
8. During this same period, Respondent failed to file and pay Federal income taxes for the years 1996, 1997, 1998,

1999, and 2000. Respondent owed Federal income tax in each of these years with the taxes totaling \$19,143.00.

9. Respondent has been notified by the Internal Revenue Service (IRS) that he owes interest and penalties of \$2,090.00 for 1999 and interest and penalties of \$3,374.00 for 2000. As of this date, Respondent has not been informed by the IRS as to the amount of the interest and penalties due for 1996, 1997, and 1998.

10. Respondent contends that he did not intentionally violate North Carolina's accountancy laws and rules and that none of his acts or omissions resulted in harm to his clients. Respondent also contends and has some evidence showing that during the relevant periods of time, he encountered some significant financial and business hardships that occurred in the context of his efforts to help friends and were beyond his control.

11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(c), .0207, and .0208(b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is permanently revoked.

Steven Szer #23804
Fort Mill, SC 05/19/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23804 as a Certified Public Accountant. Respondent is also licensed as a CPA by the South Carolina Board of Accountancy where he has his principle place of business.

2. In February of 2003, Respondent pled guilty in South Carolina to six (6) counts of forgery of less than five thousand dollars (\$5,000.00) and three (3) counts of forgery of more than five thousand dollars (\$5,000.00). An essential element of each crime is dishonesty, deceit, or fraud.

3. Respondent was sentenced to five (5) years in prison for the six (6) counts of forgery of less than five thousand dollars (\$5,000.00) and ten (10) years in prison for the three (3) counts of forgery of more than five thousand dollars (\$5,000.00). However, the five (5) and ten (10) year prison sentences were suspended except for a ninety (90) day active prison sentence and Respondent was placed on probation for five (5) years. Also, Respondent was sentenced to paying restitution in the amount of \$40,993.17.

4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), includ-

ing the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's forgeries with intent to defraud his client are violations of NCGS 93-12(9) and 21 NCAC 8N .0201 and 8N .0203.

3. Respondent's convictions of nine (9) counts of forgery are violations of NCGS 93-12(9)b and 21 NCAC 8N .0201, 8N .0203, and 8N .0204.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Steven Szer, is hereby permanently revoked.

James Guthrie Huff, Jr. #17243
Raleigh, NC 04/28/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 17243 as a Certified Public Accountant.

2. On April 19, 1993, in an Order issued by the Board as a result of a public hearing, Respondent's CPA certificate was revoked for a period of two years. (Exhibit 1)

3. As of this date, Respondent has never applied, pursuant to 21 NCAC 8I .0104, for modification of discipline and the reinstatement of his CPA certificate.

4. In November of 2001, the North Carolina State Bar's (State Bar) Hearing Committee issued a Findings of Fact, Conclusions of Law, and Order of Discipline (Order) regarding conduct by Respondent in his capacity as an attorney and fiduciary. (Attached hereto as Exhibit 2 and incorporated by reference as if set out fully herein.)

5. Said Order suspended Respondent's license to practice as an attorney for five (5) years. The Order stated that "Four

years of the five-year suspension shall be an active suspension of the defendant's law license..." with the last year of the suspension being stayed if Respondent has completed certain other specified conditions.

6. In January of 2003, the State Bar's Hearing Committee issued a Consent Order of Discipline (Consent Order) regarding conduct by Respondent in his capacity as an attorney and fiduciary. (Attached hereto as Exhibit 3 and incorporated by reference as if set out fully herein.)

7. Said Consent Order extended the previous suspension of Respondent's license to practice as an attorney by two (2) years, effective beginning November 13, 2005. The Consent Order further stated that Respondent "may apply to the Disciplinary Hearing Commission for a stay of the balance of the suspension at the end of the first year..." based on Respondent's completion of certain other specified conditions.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above and as described in Exhibits 2 and 3 constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202, .0203, .0204(b), .0209, and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's CPA certificate is permanently revoked.

Richard B. Hill #12623
Kernersville, NC 04/28/03

THIS CAUSE coming before the Board on April 28, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Richard B. Hill is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. In October of 2000, the Board suspended Richard B. Hill's certificate for thirty (30) days, stayed the suspension, placed his certificate on conditional status for one (1) year, and fined him a \$200.00 civil penalty because he failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102.

3. Again in 2002, Richard B. Hill failed to timely obtain an SQR in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102.

4. Richard B. Hill subsequently provided documentation to the Board that his SQR was completed less than 60 days from the required completion date.

CONCLUSIONS OF LAW

1. Richard B. Hill's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING, the Board orders that:

1. Within one hundred twenty (120) days of the date of this Order, Richard B. Hill shall complete and provide verification of the completion of the eight (8)

Disciplinary Actions
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hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA) which may not be included in Richard B. Hill's annual forty (40) hour CPE requirement for 2003.

2. Richard B. Hill's certificate shall be placed on conditional status for one (1) year from the date this Order is approved.

KPMG, LLP
Greensboro, NC 05/19/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent KPMG, LLP (hereinafter "Respondent Firm") is a licensed certified public accounting firm in North Carolina.
2. Respondent Firm performed an audit for a North Carolina university that was provided by the university to the United States Department of Education (Department of Education).
3. In a review, the Department of Education found that Respondent Firm had failed to properly perform audit procedures relating to federal cash management requirements as set forth in OMB Circular A-133, Government Auditing Standards and Generally Accepted Auditing Standards.
4. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina

Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent Firm's conduct as set out above constitutes violations of NCGS 93-12(9)e and 21 NCAC 8N .0403 and .0405.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall ensure that all CPA staff in Respondent Firm's Greensboro office, who work on or perform audits of universities and colleges, complete at least a one (1) hour continuing professional education class on cash management.

Exam Grades

Grade reports for the May 2003 Uniform CPA Examination will be mailed to candidates on August 4, 2003.

If your address has changed since you sat for the exam, please submit the change to the Board as soon as possible.

Address changes must be made in writing any may be mailed or faxed to the Board.

For your convenience, a "Change of Address" form is printed on the back cover of each issue of the *Activity Review*.

Address changes may also be e-mailed to pweliot@bellsouth.net or jmacombe@bellsouth.net.

Board Meetings

Monday, July 21
Monday, August 25
Monday, September 22
Monday, October 20
Monday, November 24
Friday, December 19

Meetings of the Board are open to the public except when, under State law, some portions of the meetings are closed to the public. Meetings are held at the Board's office in Raleigh and begin at 10:00 a.m.

Don't forget...
the certificate renewal
deadline is June 30.

**Notification of Intent
to Practice**

Pursuant to 21 NCAC 8H .0106, effective April 1, 2003, an individual who is properly licensed as a CPA in another jurisdiction who will not reside in North Carolina, but will perform or offer to perform services for North Carolina clients, may notify the Board of his or her intent to practice in North Carolina by completing a short *Notification of Intent to Practice* form and paying a \$50.00 fee.

Prior to April 1, 2003, such individuals were required to apply for a reciprocal North Carolina CPA certificate by submitting an *Application for Non-Resident Reciprocal Certificate* and completing the accountancy law course requirement.

An individual who submits a *Notification of Intent to Practice* to the Board will not receive a North Carolina CPA certificate, but will receive a letter which states that he or she has applied for, and received, the privilege to use the CPA title and engage in the public practice of accountancy in North Carolina for the current calendar year.

The *Notification of Intent to Practice* is valid for one calendar year; renewals will be mailed to the Administrator of Record (as designated on the form) and will be due by December 31, along with the \$50.00 renewal fee.

The *Notification of Intent to Practice* form is available on the "Forms" page of the Board's web site (www.cpaboard.state.nc.us).

If you have questions about the *Notification of Intent to Practice*, please contact Buck Winslow, Manager of Licensing, by telephone at (919) 733-1421 or via e-mail at buckwins@bellsouth.net.

GASB Issues Guidance on Budgetary Comparisons

The Governmental Accounting Standards Board (GASB) has issued Statement No. 41, *Budgetary Comparison Schedule—Perspective Differences*, that clarifies existing guidance on budgetary comparisons in GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*.

This amendment applies to governments with budgetary structures (for example, certain program-based budgets) that prevent them from presenting budgetary comparison information for their general funds and major special revenue funds, as currently required by Statement 34.

Under Statement 41, such governments will present budgetary comparison schedules as required supplementary information based on the fund, organization or program structure that the government uses for its legally adopted budget.

Generally, governments should present budgetary comparisons for the activities that are reported in the general fund and each major special revenue fund.

The accounting change is being implemented simultaneously with Statement 34.

For governments that already have implemented Statement 34, the requirements would be effective for periods beginning after June 15, 2002.

The Statement may be obtained by telephoning the GASB Order Department at 1-800-748-0659 or on-line at www.gasb.org/pub/index.html.

Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board’s Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or via e-mail at rnbrooks@bellsouth.net.

Reclassifications

Reissuance

05/19/03 Clara Jean Pinkney #17752

Inactive

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

05/01/03	Steven Roger Martin	Wilmington, NC
05/01/03	Thomas Edward Pitchford	Atlanta, GA
05/02/03	Kathleen Little Thompson	Raleigh, NC
05/02/03	William Scullin	Charlotte, NC
05/05/03	Douglass Jennings Carter	Fort Mill, SC
05/05/03	Terry James Nunley	Wilmington, NC
05/05/03	Donna Ruth Miller	Gold Hill, NC
05/05/03	Gina Lee Mason	Fredericksburg, VA
05/05/03	David P. Pufahl	Apex, NC
05/05/03	Elizabeth Caroline Huber	Charlotte, NC
05/06/03	William Robert Wright	Asheboro, NC
05/12/03	Chester Edward Bowen	Chapel Hill, NC
05/12/03	Margaret E. Conklin	Woodland Hills, CA
05/12/03	Sean Larson Richardson	Landisville, PA
05/12/03	Jacqueline Burton Dowd	Greensboro, NC
05/13/03	Walter Scott Booth, III	Norwood, NC
05/13/03	Gregory Gerard Lytle	Rochester, NY
05/13/03	Jamie T. Keller	Lexington, SC
05/15/03	Eddie Dean Isenhour	Gastonia, NC
05/15/03	Peter Mason Tokarz	Palo Alto, CA
05/16/03	Michael Gene Dixon	Winston-Salem, NC
05/16/03	Denis J. Duncan	Atlanta, GA
05/19/03	William Roger Akers	Bahama, NC
05/19/03	Fran Allen Bailey	Raleigh, NC
05/20/03	Charles Timothy Vester	Williamsburg, VA
05/20/03	Katrina Sheets Lowe	Wilkesboro, NC
05/20/03	Michael Terence Mastin	Cary, NC
05/20/03	Karla Yarger Diener	Apex, NC
05/20/03	Steven Mark Sterin	Apex, NC
05/21/03	Walter Wesley Bigelow	Denver, CO
05/21/03	Deborah Helton Fesperman	Statesville, NC
05/22/03	Ronald Allen Cardwell	Roxboro, NC
05/23/03	Joanne Gwaltney Johnson	Taylorsville, NC
05/23/03	David Ross Stern	Jacksonville, FL
05/23/03	James Franklin Angell	Austin, TX
05/23/03	Robert A. Buchholz	Charlotte, NC
05/27/03	Barbara Ann Witt Raker	Winston-Salem, NC
05/27/03	Toni Lea Kirby	Wilmington, NC
05/27/03	Randy Steven Wilkerson	Atlanta, GA
05/28/03	Frank R. Rayburn	Birmingham, AL
05/28/03	Charles Ray Brown, Jr.	Emerald Isle, NC
05/29/03	Teresa Tanquary Sutton	Charlotte, NC
05/29/03	Lisa R. Trumbull	Concord, NC
05/30/03	Angela Bruns Ramsey	Valdese, NC
05/30/03	Karen Surgent-Walsh	Spring Lake Heights, NJ
05/30/03	Rosemary Claire Rutledge	Raleigh, NC

FASB Issues Statement No. 150, *Accounting for Financial Instruments with Characteristics of both Liabilities and Equity*

On May 15, 2003, the Financial Accounting Standards Board (FASB) issued Statement No. 150, *Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity*.

The Statement improves the accounting for certain financial instruments that, under previous guidance, issuers could account for as equity. The new Statement requires that those instruments be classified as liabilities in statements of financial position.

Statement 150 affects the issuer's accounting for three types of freestanding financial instruments.

One type is mandatorily redeemable shares, which the issuing company is obligated to buy back in exchange for cash or other assets.

A second type, which includes put options and forward purchase contracts, involves instruments that do or may require the issuer to buy back some of its shares in exchange for cash or other assets.

The third type of instruments that are liabilities under this Statement is obligations that can be settled with shares, the monetary value of which is

fixed, tied solely or predominantly to a variable such as a market index, or varies inversely with the value of the issuers' shares.

Statement 150 does not apply to features embedded in a financial instrument that is not a derivative in its entirety.

Most of the provisions of Statement 150 are consistent with the existing definition of liabilities in FASB Concepts Statement No. 6, *Elements of Financial Statements*.

The remaining provisions of this Statement are consistent with FASB's proposal to revise that definition to encompass certain obligations that a reporting entity can or must settle by issuing its own equity shares, depending on the nature of the relationship established between holder and issuer.

That revision is expected as part of a second phase of FASB's project on liabilities and equity that is planned to begin later in 2003.

In that phase, FASB plans to address the accounting for convertible bonds, puttable stock, and other instruments with embedded features charac-

teristic of both liability and equity that are not in the scope of Statement 150.

In addition to its requirements for the classification and measurement of financial instruments in its scope, Statement 150 also requires disclosures about alternative ways of settling the instruments and the capital structure of entities, all of whose shares are mandatorily redeemable.

Most of the guidance in Statement 150 is effective for all financial instruments entered into or modified after May 31, 2003, and otherwise is effective at the beginning of the first interim period beginning after June 15, 2003.

For private companies, mandatorily redeemable financial instruments are subject to the provisions of this Statement for the fiscal period beginning after December 15, 2003.

Due to the early effective date of most provisions of Statement 150, the full text of the document is now available on the FASB web site (www.fasb.org).

Printed copies are also available from the FASB Order Department by calling (800) 748-0659.

Certificates Issued

At its May 19, 2003, meeting, the Board approved the following applications for certification:

Stephanie Ann Allen	C. W. Grafer	Myles Nelligan
Charlotte Elaine Briggs	Laurel Christine Hansen	Cynthia C. Nicholson
Herbert Mark Chain	Beverly Michelle Harrington	Aguri Okura
Meredith Lanette Burleson	Brandon Morris Helms	Gerald Richard Pankow, Jr.
Youngsun Cha	Kenneth Walter Hillman, Jr.	Jason Lee Rhoades
Catherine Elizabeth Cole	Enton Paul Hito	Martha Allison Roblee
Valerie Gail Crandall	Troy Harding Hutchins	Julia Temkina
Sarah Elizabeth Crissman	J. Kim Jones	Kent Allen Thomas
Jennifer Lynn Buller Denton	Sherise Melinda Jones	Adriane Laurel Treasure
Earl Carlton Ford, IV	John Michael Lucarelli, II	Roy T. Van Brunt
James Arthur Fowler, Jr.	Colleen Ann McPherson	Peter E. M. Wells
Heather Rae Franklin	Beau Alex Miller	John Michael West
Charles R. Gaskins	Michael Alan Moore	

May 2003 Uniform CPA Examination Proctors

The Board extends its thanks to the proctors who contributed to the successful administration of the May 2003 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

Robert C. Alexander, CPA (25)
Alexander & Chandler, P.A., Kernersville

Hattie Angel, CPA, Kernersville (35)

John A. Beegle, CPA (58)
Western Carolina University, Cullowhee

Debra Bellamy, CPA (6)
Nortel Networks, RTP

Eddie Berryman, CPA (30)
NC Dept. of Health & Human Services, Raleigh

Claude Bogues, CPA, Durham (23)

Tony Bridges, CPA (8)
General Parts, Inc., Raleigh

Chris Byrd, CPA (1)
Colt Contracting Co., Clinton

Elizabeth Camp, CPA, Raleigh (13)

Mark Chandler, CPA (12)
Alexander & Chandler, P.A., Kernersville

Ann Craven, CPA (36)
Craven, Shelton & Gann, P.A., Greensboro

John Cuomo, CPA (2)
General Parts, Inc., Raleigh

Bertha Davis, CPA (4)
NC Dept. of Health & Human Services, Raleigh

David Scott Davis, CPA (10)
High Point University, High Point

Minh Duc Do, CPA (7)
NC Office of State Auditor, Raleigh

Jacqueline Dowd (2)
City of Greensboro

Robert Edminston, CPA, North Wilkesboro (13)

Stephen D. Embler, CPA, Winston-Salem (12)

Roger Farmer, CPA (19)
NC Office of State Controller, Raleigh

Lynne Forrest, CPA (29)
NC Office of State Auditor, Greensboro

Craig Forsythe, CPA (14)
NC Dept. of Health & Human Services, Raleigh

Tammy Forsythe, CPA (13)
NC Dept. of Revenue, Raleigh

John Goodwin, Cary (7)

William A. Grubbs, CPA (36)
Guilford College, Greensboro

William A. Grubbs, Jr., CPA (6)
Aon Consulting, Winston-Salem

Carol Hatchett, CPA, Raleigh (12)

Kevin D. Huff, CPA, Yadkinville (1)

Greg Kinlaw, CPA (8)
Carrington, Lee, Kinlaw & Hill, L.L.P., Raleigh

Geri Lail, CPA (1)
Carrington, Lee, Kinlaw & Hill, L.L.P., Raleigh

Randy Lindley, CPA, Raleigh (30)

Marquita Loflin, CPA, (17)
The Loflin Group, Inc., Greensboro

Martha Logemann, CPA (8)
Logemann & Co., P.A., Winston-Salem

Carlotta Lytton, CPA, Stoneville (8)

Phillip McBrayer, CPA (31)
North Carolina A & T State University, Greensboro

Todd McCracken, CPA (7)
NC Dept. of Revenue, Raleigh

David McLemore, CPA, Clinton (46)

Peggy Mock, CPA (20)
Lucent Technologies, Greensboro

John Midyette, CPA (22)
NC Dept. of Health & Human Services, Raleigh

Julie Mitchel, CPA (23)
NC Office of State Budget & Management, Raleigh

Tedman Myers, CPA (7)
Myers & Myers, CPAs, PLLC, Lexington

Wanda Oakley, CPA (35)
NC Dept. of Transportation, Raleigh

Jack H. Perkins, CPA, Raleigh (29)

Cathy Ralston, CPA (20)
The Daniel Professional Group, Inc., Winston-Salem

James Anthony Riddick, CPA (8)
NC Dept. of Insurance, Raleigh

Gwendolyn Tann, CPA (8)
NC Dept. of Insurance, Raleigh

Gerald D. Walston, CPA, Raleigh (20)

Seth Ward, CPA, Cary (2)

Julie Wells-Keefe, CPA, Lewisville (4)

Rex A. Whaley, CPA (34)
NC Dept. of ENR, Raleigh

Paul L. Zink, CPA, Winston-Salem (10)



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